

NEW JERSEY  
CEMETERY BOARD  
JAN 10 2002

"CERTIFIED TRUE COPY"

**FILED**

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ATTORNEY GENERAL OF NEW JERSEY

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State of New Jersey  
Department of Law and Public Safety  
Division of Consumer Affairs  
Cemetery Board

IN THE MATTER OF

ROSEHILL CEMETERY

Certificate of Authority  
Number 267

Administrative Action

**FINAL ORDER OF  
DISCIPLINE**

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding the Rosehill Cemetery's failure to file reports and provide proofs of payments into the Maintenance and Preservation Fund. Rosehill Cemetery responded to the Provisional Order by filing the delinquent reports and paying the required fees. Rosehill Cemetery asked the Board to consider its financial condition in assessing a civil penalty. The Board has reviewed the cemetery's submission and now makes the following findings of fact and conclusions of law:

### FINDINGS OF FACT

1. Respondent, Rosehill Cemetery, has held Certificate of Authority Number 267 issued by the Cemetery Board on November 6, 1972 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.

2. Pursuant to N.J.S.A. 8A: 4-5, cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and size of foundations installed.

3. Pursuant to N.J.S.A. 8A:4-12, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.

4. A review of the Board's files demonstrates that as of the date of filing the Provisional Order of Discipline, the last annual Maintenance and Preservation Fund report was filed on March 28, 1991 for fiscal year 1990.

5. Rosehill Cemetery has now filed its Maintenance and Preservation reports and paid the required fees.

CONCLUSIONS OF LAW

The failure to file an annual reports with the New Jersey Cemetery Board and/or the failure to deposit statutorily required sums into the Maintenance and Preservation Fund provide grounds for discipline pursuant to N.J.S.A. 45:1-21 (h). Respondent has now filed the required reports and has, through its submission, persuaded the Board that the penalty proposed by the Provisional Order of Discipline would pose a hardship to the cemetery in light of its limited income. As such, the Board will modify the penalty to \$100.00.

ACCORDINGLY, IT IS ON THIS 10th DAY OF JANUARY, 2002,




ORDERED that:

1. Rosehill Cemetery shall cease and desist from failing to file its annual Maintenance and Preservation Fund report within 120 days of the close of its fiscal year and from failing to make all statutorily required deposits into the Maintenance and Preservation Fund.

2. Rosehill Cemetery shall pay a civil penalty of \$100.00, by certified check or money order payable to the State of New Jersey and forwarded to Susan H. Gartland, Executive Director, New Jersey Cemetery Board, P.O. Box 45036, Newark, New Jersey, 07101.

NEW JERSEY STATE CEMETERY BOARD

By:   
Frank J. DeGeeter, President

<b>CERTIFIED</b> PAYABLE ONLY AS ORIGINALLY DRAWN AND WHEN PROPERLY ENDORSED	ROSE HILL CEMETERY ASSN. NEWFIELD, NJ 08344	55-5341 312 1850775	1195
	State of New Jersey County of Hudson City of Newfield	DATE 1/27/02	\$100.00
 <b>NEWFIELD</b> NATIONAL BANK NEWFIELD, NJ 08344	NEWFIELD, NJ 08344	DOLLARS	
2053401	DATE 1/27/02		MP
VOUCHER	500	751195	SAFETY PAPER